

**Exhibit E**

**Allowed and Disputed Claims Reserve**

Pursuant to Article VII.I of the Plan, prior to the Effective Date, the Debtors, UCC, and EC are required to confer to reach agreement as to the amount necessary for the Debtors to reserve in order to make Distributions in the full amount of all Claims that are Allowed Claims or may become Allowed Claims after the Effective Date (the “**Allowed and Disputed Claims Reserve**”). To the extent the Debtors, UCC and EC are unable to reach agreement on such amount, the Plan contemplates that the Bankruptcy Court will estimate the amount at the Confirmation Hearing.

As of the date of filing of this Plan Supplement, the Debtors, UCC, and EC have not reached agreement on the amount of the Allowed and Disputed Claims Reserve. The Debtors intend to provide their view on the Allowed and Disputed Claims Reserve in an amendment to this Plan Supplement prior to the Confirmation Hearing.